



STUDENT NOTE BOOK

IBRAHIM EASA KARDEM

Bcom (computer)

1st year.

LEDGER

CASH A/c

particulars	Amount	date	particulars	Amount
To Capital A/c	✓ 100000	4-6-98	By purchases A/c	✓ 8000
To Sales A/c	✓ 10,000	6-6-98	By Salaries A/c	✓ 5000
To Bhasker's A/c	✓ 3000	7-6-98	By Machinery A/c	✓ 20,000
		9-6-98	By Bank A/c	✓ 4000
		11-6-98	By Mahesh A/c	✓ 2000
		17-4-98		
		19-4-98	By Rent A/c	✓ 2,500
		20-4-98	By postage A/c	✓ 150
		22-4-98	By Drawings A/c	✓ 3,500
		30-6-98	By purchases A/c	✓ 4000
		30-6-98	By audit fees A/c	✓ 500

Sales A/c

		2-6-98	By Cash A/c	✓ 10,000
		14-6-98	By Gopal A/c	✓ 1500
		29-6-98	By Rama Rao's A/c	✓ 5000

Purchases A/c

6-98	To Cash A/c	✓ 8000		
4-98	To Rajini A/c	✓ 1000		
6-98	To Cash A/c	✓ 4000		

Dr

Salaries A/c

Cr

Date	particulars	Dr	Amount	date	particulars	Cr	Amount
6-6-98	To Cash A/c	✓	5000				

Dr

Machinery A/c

Cr

7-6-98	To Cash A/c	✓	20,000				

Dr

Banks A/c

Cr

9-6-98	To Cash A/c	✓	4000				

Dr

Capital A/c

Cr

				1-6-98	By Cash A/c	✓	100000

Mahesh's A/c				U			
particulars	Dr	Amount	date	particulars	Cr	Amount	
To Cash A/c	✓	2000					

Gopal's A/c				U			
particulars	Dr	Amount	date	particulars	Cr	Amount	
To Sales A/c	✓	1,500					

Lafin's A/c				U			
particulars	Dr	Amount	date	particulars	Cr	Amount	
			16-4-98	By purchases A/c	✓	1000	

Bhaskar's A/c				U			
particulars	Dr	Amount	date	particulars	Cr	Amount	
			17-4-98	By Cash A/c	✓	3,000	

Dr

Rent A/c

Cr

Date	Particulars	In F	Amount	Date	Particulars	F	Amount
19-4-98	To Cash A/c	✓	2,500				

Dr

Postage A/c

Cr

20-4-98	To Cash A/c	✓	150				
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Dr

Drawing A/c

Cr

27-4-98	To Cash A/c	✓	3,500				
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Dr

Rama Rao's A/c

Cr

29-6-98	To Sales A/c	✓	5000				
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Dx 2/33

Ledger CASH A/c

Ca

Date	particulars	S F Amount	Date	particulars	J F amount
1-7-98	To Capital A/c	30,000	8-7-98	By Drawing A/c	5000
30-7-98	To prasad's A/c	6850	11-7-98	By furniture A/c	14000
31-7-98	To Bank A/c	✓ 7000	19-7-98	By Advertisement A/c	1000
			21-7-98	By Bank A/c	12000
			26-7-98	By Kiran's A/c	8,940
			28-7-98	By stationery A/c	150
			29-7-98	By Rent A/c	1,500
			30-7-98	By	
			31-7-98	By prassanna's A/c	✓ 1000
			31-7-98	By Balance c/d	260
		13850			43850
		260			
1-8-98	To Balance b/d				

Dx

Sales A/c

Ca

	To Balance b/d		2-7-98	By Ashok's A/c	10,000
31-7-98	To Balance c/d	14000	31-7-98	By Rajastores A/c	✓ 2000
			31-7-98	By Dinakari A/c	✓ 2000
		14000			14000
			1-8-98	By Balance b/d	14000

Ashtok's A/c

Dr

particulars	Dr	amount	date	particulars	Cr	amount
To Sales A/c		10,000	1-7-98	By Sales returns A/c		500
			31-7-98	By Balance c/d		9,500
		<u>10,000</u>				<u>10,000</u>
To Balance b/d		9,500				

Purchase's A/c

Dr

To Shivaji's A/c		3000	1-7-98 24-7-98 31-7-98	By Drawings A/c		1,400
				By Balance c/d		1600
		<u>3000</u>				<u>3000</u>
To Balance b/d		1600				

Capital A/c

Dr

To Balance c/d		30,000	1-7-98	By Cash A/c		30,000
		<u>30,000</u>				<u>30,000</u>
			1-8-98	By Balance b/d		30,000

Dr		Shirajis A/c		Cr			
Date	particulars	₹	Amount	Date	particulars	₹	Amount
14-7-98	To purchases returns A/c		600	4-7-98	By purchases A/c		3000
31-7-98	To Balance c/d		2400				<u>3000</u>
			3000				
				1-8-98	By Balance b/d ✓		2400

Dr		BANK A/c		Cr	
21-7-98	To Cash A/c	12000	6-7-98	By Type writers A/c	8000
31-7-98	To Balance c/d	3000	31-7-98	By Cash A/c ✓	7000
		<u>15000</u>			<u>15000</u>
			1-8-98	By Balance b/d ✓	3000

Dr		Type writers A/c		Cr	
6-7-98	To Bank A/c	8000	31-7-98	By Balance c/d	8000
1-8-98	To Balance b/d	8000			

Dr		Drawings A/c		Cr	
8-7-98	To Cash A/c	5000	31-7-98	By Balance c/d	6400
24-7-98	To purchases A/c	1400			
		<u>6400</u>			<u>6400</u>
1-8-98	To Balance b/d ✓	6400			

Furniture a/c				Cr			
Dr	particulars	₹	Amount	Date	particulars	₹	Amount
3000	To Cash A/c	14000		31-7-98	By Balance c/d	14000	
3000	To Balance b/d	14000					
2400							

Purchase Returns A/c				Dr
1000		14-7-98	By Shivaji A/c	600
2000				
1000				
3000				

Sales returns a/c				
1000	To Ashoka A/c	500		

Advertisement A/c					Dr
1000	To Cash A/c	1000			

Dr			Kiran's A/c			Cr		
Date	particulars	£	Amount	Date	particulars	£	Amount	
26-7-98	To Cash A/c		8,940					
26-7-98	To Discount A/c		60					

Dr			Discount A/c			Cr		
30-7-98	To Purchase A/c		150	26-7-98	By Kiran's A/c		60	
							90	

Dr			Stationery A/c			Cr		
28-7-98	To Cash A/c		150					

Dr			Rent A/c			Cr		
29-7-98	To Cash A/c		1,500					

Prasadi A/c

u

particulars	£	amount	date	particulars	£	amount
			30-2-98	By Cash A/c		6850
			30-2-98	By Discount A/c		150

Raja Stores A/c

u

3-2-98	To Sales A/c	✓	2000			
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Prasanna's A/c

u

3-2-98	To Cash A/c	✓	1000			
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Diwakar A/c

u

3-2-98	To Sales A/c	✓	2000			
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Dr X²LEDGER
CASH A/c

Date	Particulars	₹	Amount	Date	Particulars	₹	Amount
4-1-06	To Sales A/c	8000		2-1-06	By purchases A/c	5000	
10-1-06	To Deepak's A/c	2,500		9-1-06	By Arjun's A/c	1,600	
13-1-06	To Sales A/c	1,800		14-1-06	By purchases A/c	1,200	
19-1-06	To Interest A/c	200		17-1-06	By Rent A/c	400	
22-1-06	To Commission A/c	100		31-1-06	By Salaries A/c	1,800	
				31-6-06	By Balance c/d	2,600	
1-2-06	To Balance b/d	✓	12,600				12,600

Dr

Purchases A/c

Date	Particulars	₹	Amount	Date	Particulars	₹	Amount
2-1-06	To Cash A/c	5000		31-1-06	By Balance c/d	8,200	
5-1-06	To Arjun's A/c	2000					
14-1-06	To Cash A/c	1,200					
			8,200				8,200
1-2-06	To Balance b/d	✓	8,200				

Dr

Sales A/c

Date	Particulars	₹	Amount	Date	Particulars	₹	Amount
31-1-06	To Balance c/d	12,800		4-1-06	By Cash A/c	8000	
				8-1-06	By Deepak's A/c	3000	
				13-1-06	By Cash A/c	1,800	
			12,800				12,800
				1-2-06	By Balance b/d	✓	12,800

Dr

Arjun's A/c

Date	Particulars	₹	Amount	Date	Particulars	₹	Amount
9-1-06	To Cash A/c	1,600		5-1-06	By purchases A/c	2000	
24-1-06	To purchases returns A/c	200					
31-1-06	To Balance c/d	200					
			2,000				2,000
				1-2-06	By Balance b/d	✓	200

Deepak's A/c								Cr
Dr		particulars	↑	amount	date	particulars	↑	amount
5000		To Sales A/c		3000	10-1-06	By Cash A/c		2,500
1,600		To Balance c/d		1000	25-1-06	By Sales Returns A/c		1,500
1,200				<u>4000</u>				<u>4000</u>
400								
1,800					1-2-06	By Balance b/d		1000
2,600								
12,000								

Rent A/c				Cr	
8,200	To Sales A/c	400	31-1-06	By Balance c/d	400
	To Balance b/d	400			
8,200					

Dr		Interest A/c		Cr	
8000	To Balance c/d	200	14-1-06	By Cash A/c	200
3000			1-2-06	By Balance b/d	✓ 200
11000					
12000					
12800					

Commissions A/c				a	
2000	To Balance b/d	100	22-1-06	By Cash A/c	100
			1-2-06	By Balance b/d ✓	100
<u>2000</u>					
200					

Dr		Purchases return's A/c				Cr	
Date	particulars	T F	Amount	Date	particulars	T F	Amount
31-1-06	By Balance f/d		<u>200</u>	24-1-06	By Ajaib's A/c		<u>200</u>
				1-2-06	By Balance b/d ✓		<u>200</u>

Dr		Sales return's A/c				Cr	
Date	particulars	T F	Amount	Date	particulars	T F	Amount
25-1-06	By Deepak's A/c		<u>1500</u>	31-1-06	By Balance c/d		<u>1500</u>
1-2-06	By Balance b/d ✓		<u>1500</u>				

Dr		Furniture's A/c				Cr	
Date	particulars	T F	Amount	Date	particulars	T F	Amount
29-1-06	By Usha & Co's A/c		<u>1500</u>	31-1-06	By Balance c/d		<u>1500</u>
1-2-06	By Balance b/d ✓		<u>1500</u>				

Dr		Usha & Co's A/c				Cr	
Date	particulars	T F	Amount	Date	particulars	T F	Amount
31-1-06	By Balance c/d		<u>1500</u>	29-1-06	By Furniture's A/c		<u>1500</u>
				1-2-06	By Balance b/d ✓		<u>1500</u>

W

Dr

CASH

Cr

Date	particulars	₹	F	Amount	Date	particulars	₹	F	Amount
2-4-06	To Capital A/c			50,000	3-4-06	By Bank A/c			40,000
6-4-06	To Sales A/c			4,000	4-4-06	By purchaser A/c			2,000
8-4-06	To Sales A/c			3,000	18-4-06	By Advertisement A/c			300
9-4-06	To Ajay & Co A/c			1,000	19-4-06	By Stationery A/c			100
13-4-06	To Rent A/c			100	23-4-06	By purchaser A/c			4,000
15-4-06	To Commission A/c			125	25-4-06	By postage A/c			15
16-4-06	To Interest A/c			200	17-4-06	By Drawing A/c			400
21-4-06	To Bank A/c			1,000	31-4-06	By Balance c/d			1,410
22-4-06	To Sales A/c			2,000					6,425
				<u>6,425</u>					<u>6,425</u>
1-5-06	To Balance b/d			1,610					

Dr

Purchaser A/c

Cr

4-4-06	To Cash A/c			2,000	23-4-06	By purchaser A/c			4,000
24-4-06	To Krishna's A/c			800	30-4-06	By Drawing A/c			600
31-4-06	To Balance c/d			1,800					<u>4,600</u>
				<u>4,600</u>	1-5-06	By Balance b/d			1,800

Dr

Sales A/c

Cr

31-4-06	To Balance c/d			9,000	6-4-06	By Cash A/c			4,000
					8-4-06	By Cash A/c			3,000
					22-4-06	By Cash A/c			2,000
				<u>9,000</u>					<u>9,000</u>
					1-5-06	By Balance b/d			9,000

Capital's A/c

Dr	Particulars	F	Amount	Date	Particulars	F	Amount
40,000	To Balance c/d		50,000	2-4-06	By Cash A/c		50,000
2,000				1-5-06	By Balance b/d		50,000
300							
100							
4,000							
15							
400							

Bank A/c

Dr	Particulars	F	Amount	Date	Particulars	F	Amount
40,000	To Cash A/c		40,000	7-4-06	By Machinery A/c		10,000
				12-4-06	By Motorist A/c		800
				14-4-06	By Salaries A/c		500
4,000				20-4-06	By Furniture A/c		500
600				21-4-06	By Cash A/c		1,000
				26-4-06	By Motorist A/c		900
4,600				28-4-06	By Drawings A/c		550
				31-4-06	By Rent A/c		400
18,000	To Balance b/d 2550		40,000	31-4-06	By Balance c/d		25,550
							40,000

Dr	Particulars	F	Amount	Date	Particulars	F	Amount
	To Bank A/c		10,000	31-4-06	By Balance c/d		10,000
	To Balance b/d		10,000				

May's A/c

Dr	Particulars	F	Amount	Date	Particulars	F	Amount
2,000	To Balance c/d		1,000	4-4-06	By Cash A/c		1,000
9,000				1-5-06	By Balance b/d		1,000
9,000							

Dr

Mohan's A/c

Date	particulars	₹	amount	date	particulars	₹	amount
12-4-06	To Bank A/c	800		31-4-06	By Balance c/d	800	
1-5-06	To Balance b/d	800					

Dr

Rent A/c

Date	particulars	₹	amount	date	particulars	₹	amount
29-4-06	To Bank A/c	400		12-4-06	By Cash A/c	100	
				31-4-06	By Balance c/d	300	
		400				400	
1-5-06	To Balance b/d	300					

Dr

Salaries A/c

Date	particulars	₹	amount	date	particulars	₹	amount
14-4-06	To Bank A/c	500		31-4-06	By Balance c/d	500	
31-4-06	To Balance b/d	500					

Dr

Commission A/c

Cr

Date	particulars	₹	amount	date	particulars	₹	amount
31-4-06	To Balance c/d	125		15-4-06	By Cash A/c	125	
				1-5-06	By Balance b/d	125	

u		Interest A/c				u	
Amount	Particulars	F	Amount	Date	Particulars	F	Amount
800	To Balance c/d		200	16-4-06	By Cash A/c		200
				1-5-06	By Balance b/d	✓	200

u		Advertisement A/c				u	
Amount	Particulars	F	Amount	Date	Particulars	F	Amount
100	To Cash A/c		300	31-4-06	By Balance c/d		300
300	To Balance b/d	✓	300				
400							

u		Stationery A/c				u	
Amount	Particulars	F	Amount	Date	Particulars	F	Amount
500	To Cash A/c		100	31-4-06	By Balance c/d		100
	To Balance b/d	✓	100				

u		Furniture A/c				u	
Amount	Particulars	F	Amount	Date	Particulars	F	Amount
125	To Bank A/c		500	31-4-06	By Balance c/d		500
125	To Balance b/d	✓	500				

Dr		Krishna's A/c		Cr			
Date	particulars	P	Amount	Date	particulars	T	Amount
26-4-06	To Bank A/c		900	24-4-06	By purchases A/c		800
			<u>900</u>	31-4-06	By Balance c/d		100
1-5-06	To Balance b/d	✓	100				<u>900</u>

Dr		Postage A/c		Cr	
25-4-06	To Cash A/c	15	31-4-06	By Balance c/d	15
1-5-06	To Balance b/d	<u>15</u>			<u>15</u>

Dr		Drawings A/c		Cr	
27-4-06	To Cash A/c	400	31-4-06	By Balance c/d	1550
28-4-06	To Drawings A/c	550			
30-4-06	To Purchases A/c	600			
		<u>1550</u>			<u>1550</u>
1-5-06	To Balance c/d ✓	1550			

Trial Balance

Debit Balances		Credit Balances	
	Amount		Amount
Cash A/c	260	Sales A/c	14000
Trade A/c	9,500	Capital A/c	30,000
Purchase A/c	1600	Share A/c	2400
Bank A/c	8000	Bank A/c	3000
Drawings A/c	6400	Purchase returns A/c	600
Freight A/c	14000	Provisions A/c	2000
Sales returns A/c	500		
Commission A/c	1000		
Wages A/c	9000		
Freight A/c	90		
Stationery A/c	150		
Rent A/c	1,500		
Office Stores A/c	2000		
Insurance A/c	1000		
Postage A/c	2000		
	59000		59000

Dr 3/8-23

Ledger

CASH A/c

Cr

Date	particulars	T F	Amount	Date	particulars	T F	Amount
1-1-06	To Capital A/c		500	4-1-06	By Stationery etc		150
5-1-06	To Vishwanadams etc		4500	9-1-06	By Bank etc		3000
20-1-06	To Mallikarjuna Rao's etc		5850	24-1-06	By Chinoy's etc		4800
22-1-06	To Sales etc		8000	30-1-06	By Salaries etc		2000
29-1-06	To Kishore Karumkula etc		10000	31-1-06	By Rent etc		4800
			28250	31-1-06	By Balance c/d		18800
			58250				48000
1-2-06	To Balance b/d		18800				58250
			18800				58250

Dr

Purchases etc

Cr

2-1-06	To Rajgopalani's etc		5000	31-1-06	By Balance c/d		9850
13-1-06	To Chinoy's etc		4850				<u>9850</u>
			<u>9850</u>				
1-2-06	To Balance b/d		9850				

Dr

Sales etc

Cr

31-1-06	To Balance c/d		18500	3-1-06	By Vishwanadams etc		4500
				16-1-06	By Mallikarjuna Rao's etc		6000
				22-1-06	By Cash etc		8000
			<u>18500</u>				<u>18500</u>
				1-2-06	By Balance b/d		18500

u		BANK A/c				u	
Amount		particulars	F	Amount	date	particulars	F
150	1-06	To Capital A/c	5,200		2-1-06	By Raggopalai's A/c	4,900
3,000	1-06	To Cash A/c	3,000	3,000	31-1-06	By Balance c/d	1,200
4,800		To Bank A/c	4,800	4,800	31-1-06	By Rent A/c	4,800
2,000			2,000	2,000	31-1-06	By Balance c/d	2,000
1,000	2-06	To Balance b/d	1,000	1,000			1,000
1,880.00			1,880.00	1,880.00			1,880.00
9850			9850	9850			9850
9850			2100	2100			3000

		Raggopalai's A/c				u	
	1-06	To Bank A/c	4,900	2-1-06	By purchases A/c	5,000	
	2-06	To Discount A/c	100				
9850			5,000			5,000	
9850							

		Furniture & Fitting A/c				u	
	1-06	To Capital A/c	3,000	31-1-06	By Balance c/d	4,600	
	2-06	To Godfrey Ltd A/c	3,000				
4,500			1,600			4,600	
6,000	2-06	To Balance b/d	4,600				
8,000			4,600				

		Plant & Machinery A/c				u	
8,500	1-06	To Capital A/c	8,500	31-1-06	By Balance c/d	21,300	
8,500			21,300				
	2-06	To Balance b/d	21,300				

Dr

Discount etc

Cr

Date	particulars	Amount	Date	particulars	Amount
5-1-06	To Vishwanadani's A/c	100	7-1-06	By Raghopalani's A/c	100
20-1-06	To Malikhasgura Road's A/c	150	24-1-06	By Chinoy's A/c	50
		250	31-1-06	By Balance c/d	100
1-2-06	To Balance b/d	100			250

Dr

Chinoy's A/c

Cr

24-1-06	To Cash A/c	4,800	13-1-06	By purchases A/c	4,850
24-1-06	To Discount A/c	50			
		4,850			4,850

Dr

Vishwanadani's A/c

Cr

3-1-06	To Sales A/c	4,500	5-1-06	By Cash A/c	4,400
			5-1-06	By Discount A/c	100
		4,500			4,500

Dr

Capital A/c

Cr

31-1-06	To Balance c/d	30,000	1-1-06	By Cash A/c	500
			1-1-06	By Bank A/c	5,200
			1-1-06	By furniture & fittings A/c	3,000
			1-1-06	By plant & machinery A/c	21,300
		30,000	1-2-06	By Balance b/d	30,000

Kichore, Karwankar & Co					
Particulars		Amount	Particulars		Amount
10-06	To Balance c/d	10,000	29-1-06	By Cash &c	10,000
			1-2-06	By Balance b/d	10,000

Grodh Ltd & Co					
Particulars		Amount	Particulars		Amount
1-06	To Balance c/d	1,600	27-1-06	By Furniture &c	1,600
			1-2-06	By Balance b/d	1,600

Malikharajuna Rao's & Co					
Particulars		Amount	Particulars		Amount
1-06	To Sales &c	6000	20-1-06	By Cash &c	5850
			20-1-06	By Discount &c	150
		6000			6000

Stationery & Co					
Particulars		Amount	Particulars		Amount
4-1-06	To Cash &c	150	31-1-06	By Balance c/d	150
1-2-06	To Balance b/d	150			

Dr

Salaries etc

Cr

date	particulars	£	amount	date	particulars	£	amount
30-1-06	To Cash etc		2000	31-1-06	By Balance c/d		2000
30-1-06	To Balance b/d		2000				

Dr

Rent etc

Cr

date	particulars	£	amount	date	particulars	£	amount
31-1-06	To Bank etc		1200	31-1-06	By Balance c/d		1200
1-2-06	To Balance b/d		1200				

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Trial Balance

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Debit Balances		Credit Balances	
	Amount		Amount
Cash A/c	18800	Sales A/c	18500
Purchases A/c	9850	Capital A/c	30000
Bank A/c	2100	Kishore Karwankar A/c	10,000
	1800	Godrej Ltd A/c	1,600
Furniture & Fitting A/c	4600		
Plant & Machinery A/c	21300		
Discount A/c	100		
Stationery A/c	150		
Salaries A/c	2000		
Rent A/c	1200		
	<u>60100</u>		<u>60100</u>

Dr

Trial Balance.

Cr

Debit Balances	Amount	Credit Balances	Amount
Cash A/c	14,610	Sales A/c	9,000
Purchases A/c	1,800	Capital A/c	50,000
Machinery A/c	10,000	Bank A/c	
Mohans A/c	800	May & Co A/c	1,000
Rent A/c	300	Commission A/c	125
Salaries A/c	500	Interest A/c	200
Advertisement A/c	300		
Stationery A/c	100		
Furniture A/c	500		
Krishna's A/c	100		
Postage A/c	15		
Drawings A/c	1,550		
Bank A/c	25,350		